# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

#### FISCAL NOTE

<u>L.R. No.</u>: 3560-02 Bill No.: SB 736

Subject: Counties; County Officials; Taxation and Revenue - General

<u>Type</u>: Original

Date: January 29, 2010

Bill Summary: This proposal modifies provisions of law regarding the collection of taxes.

## **FISCAL SUMMARY**

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0	

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

L.R. No. 3560-02 Bill No. SB 736 Page 2 of 4 January 29, 2010

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
<b>Total Estimated</b>				
Net Effect on All		0.0		
Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on FTE	0	0	0	

- □ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- ☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
<b>Local Government</b>	\$0	\$0	\$0	

#### FISCAL ANALYSIS

#### **ASSUMPTION**

Officials from the **State Tax Commission**, **Office of the State Auditor**, and the **St. Louis Collector** assume there will be no fiscal impact to their respective agencies.

**Oversight** assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

The following counties did not respond to **Oversight's** request for fiscal impact: **St. Charles**, **Greene**, **Jefferson**, **Clay**, **Boone**, **Jasper**, **Franklin**, **Buchanan**, **Cass**, **Platte**, **Cole**, **Cape Girardeau**, **Callaway**, **Taney**, **Camden**, **Johnson**, **New Madrid**, **DeKalb**, **Bates**, **Carroll**, and **Texas**.

FISCAL IMPACT - State Government	FY 2011 (10 Mo.)	FY 2012	FY 2013
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2011 (10 Mo.)	FY 2012	FY 2013
	<u><b>\$0</b></u>	<u>\$0</u>	<u>\$0</u>

#### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

#### FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

L.R. No. 3560-02 Bill No. SB 736 Page 4 of 4 January 29, 2010

### **SOURCES OF INFORMATION**

Office of the State Auditor State Tax Commission St. Louis County Collector

**Not Responding: St. Charles County Greene County Jefferson County Clay County Boone County Jasper County Franklin County Buchanan County Cass County Platte County Cole County Cape Girardeau County Callaway County Taney County Camden County Johnson County New Madrid County DeKalb County Bates County Carroll County** 

Mickey Wilson, CPA

Mickey Wilen

Director

January 29, 2010

**Texas County**